



ALAN LEBOVIDGE
COMMISSIONER

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The Commonwealth of Massachusetts
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Legal Division —Litigation Bureau
P.O. Box 9565
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February 9, 2005

Mr. Tony Anastas, Clerk
U.S. District Court
John Joseph Moakley Courthouse
1 Courthouse Way, Suite 2300
Boston, Massachusetts 02210

Re: GMAC Mortgage Corporation v. Jeffrey L. Bayko, Sr., et al.
U.S. District Court C.A. No. 04-12448-GAO

Dear Mr. Anastas:

Enclosed please find for filing, the Defendant, the Commonwealth of Massachusetts Commissioner of Revenue ("Commonwealth's") Motion for Leave to File Reply Memorandum, pursuant to LR, D.Mass.7.1 (B)(3), in the above-referenced action.

Copies of these documents have been served on the parties listed on the Certificate of Service attached hereto.

Thank you for you assistance.

Sincerely,

Eileen Ryan McAuliffe
Eileen Ryan McAuliffe
Counsel to the Commissioner
(617) 626-3217

Enclosure

187281/ERM

**IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS**

**GMAC MORTGAGE CORPORATION,
Plaintiff**

V.

**JEFFREY L. BAYKO, SR., LISA J. BAYKO,
HELEN E. BAYKO, MICHAEL J. BAYKO,
BANKNORTH GROUP, HANS R. HAILEY,
CHARLES D. ROTONDI,
COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE, THE
UNITED STATES OF AMERICA, GARY EVANS,
CHRISTINE ANN FARO, AND JOHN AQUINO,
Defendants**

**C.A. No. 04-12448-GAO
(Formerly 2004-01855-B
Essex County Superior Court
Massachusetts)**

COMMONWEALTH OF MASSACHUSETTS'S
MOTION FOR LEAVE TO FILE REPLY MEMORANDUM

Pursuant to the Local Rules of the United States District Court for the District of Massachusetts, Local Rule 7.1(B)(3), the Commonwealth of Massachusetts (“Commonwealth”), a defendant in the above-captioned interpleader action, moves for leave of the Court to submit a memorandum in reply to the United States Opposition To The Commonwealth of Massachusetts Motion To Dismiss Entire Proceeding (“Opposition”) filed on February 8, 2005. The Commonwealth requests leave of the Court to file a reply because of the complexity of the issues involved in this action. This Court has previously decided two cases presenting the issue now advanced by the Commonwealth. In its Opposition, the United States has refined arguments previously made in the procedurally-similar district court actions and the Commonwealth requests leave of the court to respond to those arguments.

Accordingly, the Commonwealth moves for leave of the Court to file a Reply

Memorandum by Friday, March 4, 2005.

**Respectfully submitted,
ALAN LEBOVIDGE
COMMISSIONER OF REVENUE**

By his attorney,

**/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe (BBO# 435260)
Department of Revenue
Litigation Bureau - P.O. Box 9565
100 Cambridge Street
Boston, MA 02114-9565
(617) 626-3217**

**Date:
187281**

CERTIFICATE OF SERVICE

I, Eileen Ryan McAuliffe, hereby certify that I have served copies of the within Motion For Leave To File Reply Memorandum of the Commonwealth of Massachusetts Commissioner of Revenue on the following parties by first class U.S. mail postage prepaid:

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/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe

DATED:
187281/ERM

